

2/16

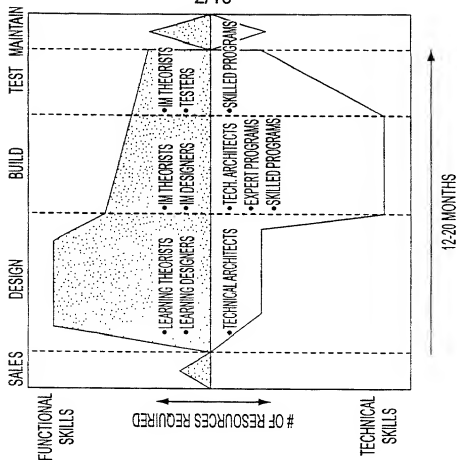


FIG. 3

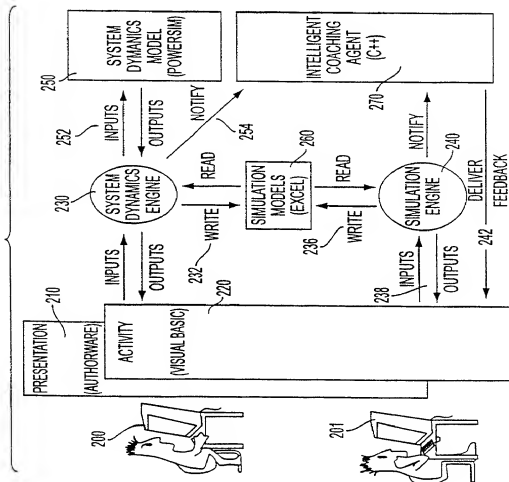


FIG. 2

3/16

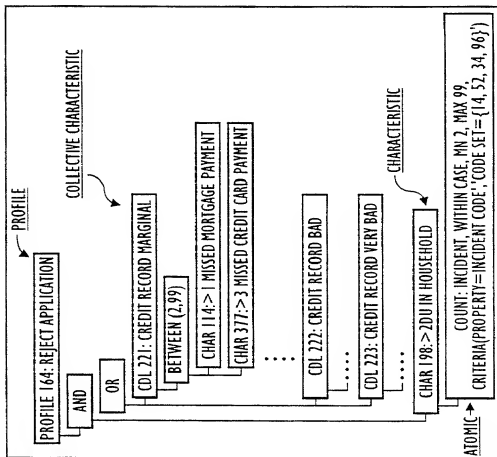


FIG. 5

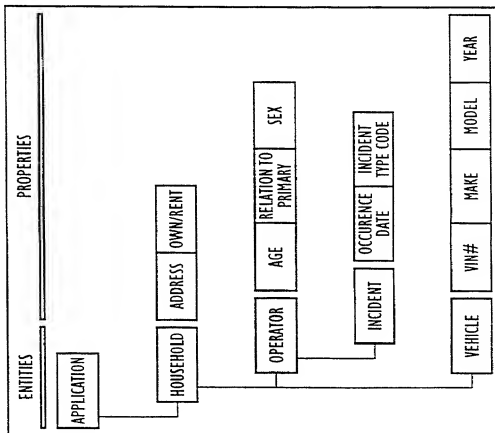


FIG. 4

4/16

RECORD TRANSACTIONS JOURNALIZE → PREPARE FOR POSTING		REFERENCE JOURNALIZE AND DEBIT THE PROPER JOURNAL ENTRY BY DEBITING THE APPROPRIATE ACCOUNT ON THE ACCOUNT LIST TO THE JOURNAL	
DEBIT CREDIT		JOURNAL DOCUMENT	
E-BIKES		ASSETS LIABILITIES EQUITY EXPENSES	
DATE: 10/22 DESCRIPTION: STARTUP INVESTMENT DEBIT: 100,000.00 CREDIT: 100,000.00 RECEIVED IN CASH		510 COST OF GOODS SOLD 511 DIRECT MATERIAL INVOICE 512 CASH DISCOUNTS TAKEN 513 MORTGAGE INTEREST EXPENSE 514 OTHER FINANCIAL CHARGES 515 INTEREST EXPENSE 516 FEDERAL INCOME TAXES 517 STATE AND LOCAL INCOME TAXES 518 EMPLOYEE BENEFITS	
TOTAL: \$100,000.00		TOTAL: \$100,000.00	
10/22		10/22	
DATE: 10/22 DEBIT: 1 CREDIT: 1		JOURNAL: 11 NR CR	

FIG. 7

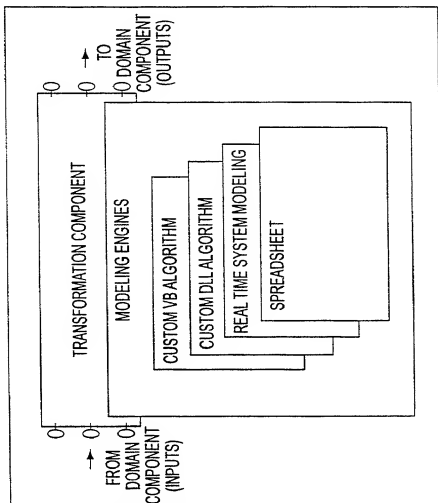


FIG. 6